CHAPTER XIII.—DEPOSITS.

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Different Classes of Deposits.

211. Deposits proper are classified according to the department through which they are received. The usual classes are:—

(1) Revenue Deposits.
and (2) Judicial Deposits.

Another important class is Personal Deposits for which special forms are provided and the account kept of them in the Treasury is of the nature of a banking deposit account, necessary detailed accounts being maintained by the Administrators of deposit accounts.

Other classes may be added under the orders of the Comptroller, the accounts of these are kept by separate items.

Limitations.

212. It is the duty of the Treasury Officer to see that no item is credited as a deposit save under formal orders of competent authority, and also, if the amount could be credited to some known head in the Government account to make representations to the court or authority ordering its acceptance. No sums are to be credited in any deposit register which can be carried to any other head account; for example, revenue paid to Government on account of a demand not yet due should at once be finally carried to the proper head of account and should not be placed in deposit.

NOTE.—Government Promissory Notes or other security deposits received from revenue farmers or other contractors are not revenue, and must on no account be credited as revenue.

213. (*a*) Items of the following nature should be credited as revenue of the department concerned and should not be shown as deposits.

(i) Land revenue collected in one taluk on account of another and revenue received by postal money order. (Such remittances should be accompanied by a memorandum giving full particulars of the amount due and of the properties on account of which payment is made).

(ii) Proceeds of sales of Government property, rights, etc., such as land, amarai, hulbanni, building site, or lease of salt-pans, fishery, lime quarries, and fines levied for unauthorised cultivation or appropriation of land in the Revenue Department.

(iii) Sale proceeds of minor forest produce, fuel, sandalwood, tangadi bark, etc., in the Forest Department.

(iv) Tree tax, registration fees on arrack shops, sale proceeds of date trees and khist amount of excise shops in the Excise Department.

(v) Receipts for which full particulars are not known should be credited as miscellaneous receipts of the department concerned or under XIII Miscellaneous and adjusted if necessary, to the proper heads subsequently.

(*b*) The treatment of the following items as deposits is prohibited :—

(i) *Pay and allowances.*—No pay, pension or other allowance or any other money drawn from the treasury should be placed in deposit on the ground of the absence of the payee or for any other reason. The pay of no individual in an office should be drawn till the claimant appears.

When a Pension is granted to several persons jointly, it may not be drawn on the appearance of one claimant only, and payment of his reputed share made, the balance being placed in deposit.

(ii) *Fines.*—No fines should be placed in deposit on the ground that appeal is pending ; they should be credited at once to Government, and refunded if necessary, on the orders of the appellate court. But compensation fines (including costs in criminal cases) due to an injured party, and not to Government, should be kept in deposit as per Article 226 (4) *infra.*

(iii) *Refunds.*—Refunds whether of stamp or of other receipts, can be drawn only on the appearance and on the receipt of the person entitled to them after the production of due authority ; on no account may they be charged on the receipt of an official and lodged in deposit pending demand.

(iv) *Imprest on account of Municipal, District Fund and other works.*—This should not be credited to deposits in the treasury accounts and operated upon as a current account.

(v) *Contributions towards the construction or repairs of schools, temples, dispensaries or District and Municipal fund works.*—These should be credited as contributions in a distinct entry under the head from which the estimated cost is to be met and should be credited to final heads concerned and not kept under deposits.

(vi) *Fines out of which rewards are payable*

(vii) *Rewards to informers.*

(viii) *Advances made by landholders to pay the surveyors engaged in the partition of their estates.*

214. (*a*) The net sale proceeds of impounded cattle are to to be kept in deposit for three months, and if no claim be made within that time, are to be credited to the proper account. In the case of distrained cattle, the sale proceeds should be kept in deposit pending confirmation of the sale.

NOTE.—Sale proceeds of stray cattle will be held in deposit in the District Fund accounts for three months. (*G. O. No.* 2294-310—*L. B.* 437-06-4, *dated 9th September* 1907.)

(*b*) The sale proceeds of unclaimed property are not to be placed in deposit at all ; the property itself is to be kept for six months; but money realised by sale is at once at the disposal of Government, and should be taken to the credit of Courts of Law. Exception must, however, be made in the case of property left by persons dying intestate and without heirs, which civil courts will secure and hold for certain periods in accordance with the law.

(1) If unclaimed property be perishable and be sold because it cannot be kept, its proceeds should be held for six months in deposit but the circumstances should be clearly stated under " Nature of deposit ".

(2) Money belonging to prisoners in Jail should not be held for long terms by the Jail Department, but should be transferred at convenient intervals to the Magistrate for deposit.

(3) The Police Department should have no deposits ; property found by, or delivered up to, a police officer should be made over to the Magistrate for deposit ; proceeds of sale of old stores or other Government property should be paid into the treasury for credit to Government ; no pay, reward or other allowance payable to a Police officer should be held undisbursed.

215. The funds of *quasi* public institutions, even when aided by Government as dispensaries are, may not be placed in deposit without the special sanction of Government. Nor can any jewels or other property received for custody and restoration in kind be brought on the deposit register, though the value may be stated in money.

NOTE.—Funds of *quasi* public institutions can be placed in the Savings Bank and operated upon under Rule 7 of the Mysore Government Savings Bank Rules.

Revenue Deposits.

216. The following come under this head :—

(*a*) Security deposits in cash of arrack and toddy farmers for the due performance of the conditions of the contracts entered into by them and the initial deposits made by intending bidders at auction sales of excise and opium privileges. (*G. O. No. Fl.* 7826-7—*G. F.* 70-65-6, *dated* 17*th April* 1907).

NOTE.—Selling officers are authorised to receive the initial deposits, return those of unsuccessful bidders at the close of the day's sale and remit to the treasury the initial and the further deposits made by successful bidders. Deposits of unsuccessful bidders which are not returned at the close of each day's sale will also be credited to the treasury.

(*b*) Sale proceeds of lands sold for arrears of revenue until the sale is confirmed.

(*c*) Undisbursed compensation for lands—Whenever any amount of compensation for lands is tendered for deposit (revenue or judicial) a receipt in the forms prescribed under the rules in Appendix XIII should invariably be sent to the Comptroller.

(*d*) Earnest money deposited direct by tenderers.

(*e*) Fees for survey of waste lands pending sale.

(*f*) Receipts of estate under attachment or about to be sold for arrears of revenue.

(*g*) Sale proceeds of land or other property sold under Act VIII of 1865, which are not at once paid to the landholder concerned.

(*h*) Deposits of lease and license holders in the Geological Department.

NOTE 1.—Regimentdars and other officers of the Sawar and Barr forces are allowed to deposit money in the treasury on account of Court decrees against the men of the force. The total amount deposited will be credited as a single item, one number only being assigned to it, under Revenue Deposits. Repayments will not be made in cash, but by remittance transfer receipts payable to the Court concerned, on the requisition of the officer tendering the amount, who will forward the transfer receipt to the Court.

NOTE 2.—Money received from officers of the British Government for payment to certain claimants in Mysore, *e.g.*, compensation to raiyats for evacuating villages or for damage done to lands under cultivation during artillery field-firing may, if necessary, be held in deposit.

NOTE 3.—Sums of money tendered by private persons or corporate bodies as rewards for detection of crime or other good work may be accepted by Superintendents of Police and deposited in the treasury under the head " Revenue deposit."

After the disposal of the case to which the reward refers, the Superintendent shall withdraw the money from the treasury and if the money has been earned, distribute it, provided that before making the distribution he shall obtain the sanction of the Inspector-General of Police to all sums up to Rs 100 in each case and of Government through the Inspector-General of Police in cases where the limit is exceeded. If the money is not earned by any one, the Superintendent shall refund it to the depositor. (*G. O. No. J.* 2889—*Pol.* 239-15-12, *dated 29th January* 1918.)

Revenue Deposits.—Repayments.

217. A person claiming refund of a deposit must produce an order of the court or other authority which ordered acceptance of the deposit ; this order the Treasury Officer will compare with the entry in the register of receipts, and, if the balance be sufficient, he will take the payee's receipt, make payment, and record it at once under his initials, both in the register of repayments (Form 38) from which a daily total is carried to the cash book and in that of receipts, noting in both also the date and amount of the repayment. If there be not a sufficient balance at credit of the particular item, the Treasury Officer will endorse this fact on the order and return it to the person presenting it.

Form of Voucher.

218. Every order issued by a court or other authority for the payment of money from a treasury shall be in English unless the presiding officer is unacquainted with that language in which case it may be in Kannada. If the disbursing officer does not

understand English and the officer ordering the payment does, the order for payment shall be both in Kannada and in English.

Form 39 has been prescribed for the payment order and voucher for deposits repaid.

NOTE.—The practice of issuing orders in Kannada, for payment of money wherever it is in vogue, may be continued.

Quarterly Certificate.

219. (*a*) At the end of every quarter, a certificate must be recorded on the extract register of receipts of the District Treasury (Form 41) by every District Officer not in personal charge of the treasury or by a gazetted officer of the district (not being the Treasury Officer) selected by the District Officer for the purpose, that he has himself carefully examined the register, and that the entries are made with the utmost care and regularity. For Taluk Treasuries the examination will be made by the Sub-Divisional Officers in the course of their tours and the certificate recorded on the extract register of receipts of taluks.

NOTE.—This examination is not intended to be mechanical, and to secure only that all necessary entries are made and initialled without fail at the time of the transactions, but it is also intended to see that no moneys are unnecessarily placed in deposit, or allowed to remain there without good cause.

(*b*) The quarterly certificate should be based on a personal examination of the deposit registers by the officers referred to above, by taking a few items at random in (1) the register of receipts, (Form 40) (2) the register of repayments (Form 38), (3) the personal ledger and (4) the daily totals of the personal ledger and by examining completely the authorities under which the selected deposits as well as the circumstances under which the selected repayments were made. A note of the items examined should be given on the extract on which the certificate is recorded, either the items themselves being named or the totals in which they are included being referred to.

Clearance Register.

220. (*a*) In July of each year, the outstanding balances in the receipt register of the second preceding year, which are not reported for lapse under Article 223 should be transferred to a Clearance Register in Form 41 with suitable changes in the headings, with a view to repayments during the next two years being recorded on it by the Account office in the columns provided for the purpose. To this Clearance Register should also be transferred any items in the last preceding Clearance Register but one, that

are for special reasons not allowed to lapse to Government under Article 223 while the bulk of the outstandings in it so lapses. Thus the return due on 1st July 1925 should include :—

(1) Items (if any) reserved from lapsing under Article 223.

(2) Deposits of 1923-24.

(*b*) Old items thus transferred from one Clearance Register to a second one should be carefully watched by the Treasury Officer and must in ordinary course lapse at the end of two years for which the latter is current. They cannot be allowed to be carried forward to a third Clearance Register without the special sanction of the Comptroller.

(*c*) In the treasury, the payment of items entered in a Clearance Register submitted to the Account Office, should continue to be recorded in the spaces provided for in the original receipt registers. It is not intended that separate Clearance Registers should be used in the treasury.

221. At the foot of each Clearance Register a memorandum in the following form should be appended and the total amount agreed with the closing balance in the plus and minus memorandum of June allowing for lapses :—

	Rs.	a.	p.
Balance on the 30th June of last year but three ..	.. 0	0	0
Do last year but two ..	.. 0	0	0
Do last year but one ..	.. 0	0	0
Do last year	.. 0	0	0
Total ..	0	0	0

222. A certificate from the administrator of every personal ledger account (to the effect that the balance claimed by him is of a named amount, and detailing his outstanding cheques in order to explain the difference between his balance and that admitted by the Treasury Officer in his *plus* and *minus* memorandum) should be transmitted along with the Clearance Registers for other classes of deposits.

Lapses—Annual Account.

223. Deposits not exceeding one rupee unclaimed for one whole account year, balances not exceeding one rupee of deposits partly repaid during the year then closing and all balances unclaimed for more than three complete account years, will, at the close of June in each year, be credited to Government by means of transfer entries in the Account Office. Of deposits or balances thus lapsing, the Treasury Officer must submit to the Comptroller immediately after 30th June, a list in Form 42.

1. Early in June the old registers of deposits should be taken up, and an extract made of those of each class which would, in ordinary course, whether from age or pettiness, lapse at the end of the month. This list should then be reviewed by the Treasury Officer, and any item, which in his opinion should not be so dealt with, should be struck out and at the same time (if it be an item lapsing from age) entered on the first page of the annual Clearance Registers for that class, full detail of the reasons why it is not to lapse being given in a covering memorandum. Similarly if any item is repaid in the course of the month, it should be struck out of this list at the same time as the payment is entered in the registers of receipt and repayment. On the 30th of June, each of these lists should be again checked with the register of receipts, wherein its item should be marked off as having lapsed and been credited to Government on 30th June, and the total of the list should be deducted in the *plus* and *minus* memorandum from balance shown at credit of the particular class of deposits, the list itself, signed by the Treasury Officer, being forwarded to the Comptroller.

2. In preparing the lapsed statement, the items should be entered in chronological order, and separate totals should be given for deposits relating to different years.

3. The following instructions which are explanatory of the above rules are inserted for the information and guidance of Treasury Officers.

(1) All deposits will lapse at the close of the first, the second, the third or the fourth account year of deposit. In no case may they be retained in the deposit registers for more than three account years subsequent to the year of deposit except when specially reserved under Rule 1 of Article 223.

(2) In the case of deposits exceeding one rupee :—

(*a*) If they are partly repaid in the year of deposit and the balance is thereby reduced to a rupee or less, the balance will lapse at the close of that year *i.e.*, the year of deposit.

(*b*) If the balance after repayment or repayments be reduced to a rupee or less in the first or the second account year following the year of deposit, the balance will lapse at the close of the first or the second account year following the year of deposit, respectively.

(*c*) In all other cases in which either no repayment is made or the balance after repayment exceeds one rupee, the deposits or the balances of deposits, as the case may be, will lapse at the close of the third account year following the year of deposit.

(3) In the case of deposits not exceeding one rupee, they will lapse at the close of the first or the second year of deposit as detailed below. In no case will these deposits be retained in the deposit registers for the second account year following the year of deposit.

(*a*) If no repayment be made in the year of deposit, and also in the year immediately following, the amount will lapse at the close of the latter year.

(*b*) If a repayment be made in the year of deposit, the balance will lapse at the close of that year.

(*c*) If no repayment be made in the year of deposit and one is made in the year immediately following, the balance will lapse at the close of the account year following the year of deposit.

Illustrations.

A. Rs. 50 is deposited on the 17th December 1907.

	Rs.	a.	p.	
1.	49	4	0	is repaid on 14th June 1908.
2.	49	4	0	do 14th June 1909.

	Rs.	a.	p.		
3.	30	0	0	is repaid on	4th January 1908.
	19	0	0	do	14th June 1908.
4.	26	0	0	do	4th January 1908.
	23	2	0	do	14th June 1909.
5.	5	0	0	do	3rd February 1908.
	10	0	0	do	4th March 1909.
	25	0	0	do	6th April 1910.
	9	0	0	do	5th June 1910.
6.	5	0	0	do	3rd February 1908.
	10	0	0	do	4th March 1909.
	15	0	0	do	6th April 1910
	15	0	0	do	7th May 1911.

7. No amount is repaid.

B. Re. 0-14-0 is deposited on 17th December 1907.

	Re.	a.	p.	
1.	0	6	0	is paid on 3rd April 1908 and annas 4 is paid on 4th June 1908.

2. No amount is paid till 30th June 1908 and annas 10 is paid on 4th April 1909

3. No amount is repaid in the years 1907-08 or 1908-09.

A. (1)	The	balance	of	Re. 0	12	0 lapses on 30th June	1908
(2)		do		0	12	0 do	1909
(3)		do		1	0	0 do	1908
(4)		do		0	14	0 do	1909
(5)		do		1	0	0 do	1910
(6)		do		Rs. 5	0	0 do	1911
(7)	The	deposit	of	„ 50	0	0 do	1911

B. (1), the balance of deposit lapses on the 30th June 1908.

(2 & 3) The deposit or the balance of deposit lapses on the 30th June 1909.

4. The annual account of lapses should be very carefully prepared. A careful observance of the instructions contained in this Article will much facilitate the preparation of this account. The Treasury Officers should simply deduct the total amount of lapses from the *plus* and *minus* memorandum, subject to any amendment that may be made by the Comptroller and not make any transfer adjustment of it in their accounts, as this is made by the Comptroller's Office after the statements have been verified.

224. Deposits credited to Government under the preceding Article cannot be repaid without the sanction of the Comptroller, but this sanction will be given as a matter of course on ascertaining that the item was really received, was carried to credit as lapsed, is covered by the Treasury Officer's certificate as to non-payment up to date and is now claimed by the person who might have drawn it any time before the lapse. The amount of a lapsed deposit refunded will, however, be charged in a subsidiary register as a refund and not debited to deposits. But the payment of the deposit should be recorded in the Treasury Register of Receipts, so as to guard against a second repayment.

225. The application for sanction will be made in Form 43. There must be a separate application for deposits repayable to

each person and it will be used as the voucher on which payment is to be made and submitted to the Comptroller with the list of payments in which it is charged.

Judicial Deposits.

226. The following items are included in this class of deposits :—

(1) Sums received in civil courts in satisfaction of decrees.

(2) Sale proceeds of intestate property.

(3) Security amounts.

(4) Compensation, fines and costs due to an injured party and not to Government, in cases subject to appeal, till the period allowed for presenting the appeal has elapsed, or if an appeal be presented, till it is decided.

NOTE.—The fines should either be paid to the rightful claimant if claimed, or continued in deposit till they lapse under the ordinary rule.

(5) Sale proceeds of perishable property unclaimed for six months. (*Section* 26 *Act V of* 1861.)

(6) Sale proceeds of property attached for evading warrants for two years. (*Criminal Procedure Code Section* 89.)

227. (*a*) There are two methods in which judicial deposit accounts (*i.e.*, the accounts of civil court and of criminal court deposits) may be kept.

(*b*) In the first of these which is the one in force at present, each deposit is separately paid into and drawn from the treasury upon documents passed by the presiding officer and setting forth the particulars necessary for the entries in the receipt register. In this case, the registers of receipt and repayment are kept, and the monthly and annual returns and lapsed lists submitted, by the Treasury Officer, in the manner above prescribed for revenue deposits, although the sets of registers and returns must all be kept separate from those of the revenue deposits. For these no further instructions are necessary.

NOTE 1.—This method is not desirable if the Judge or Magistrate is a separate officer and has to keep a separate set of deposit accounts for his own purposes.

NOTE 2.—Moneys recovered by Treasury Officers from pay bills of Government Officers, under warrants of attachments, received from the courts situated in the same station, need not be remitted to the courts. The amounts will be credited to judicial deposits direct in the Treasury, as soon as they are recovered from the pay bills and intimation of recovery and credit given to the Courts concerned the same day, to enable them to note the transactions in the court's registers and for issue to the Treasury of a formal receipt order relating to the particular recovery or a general order authorising credit of the amounts as recovered, to judicial deposits.

228. (*a*) According to the other method the civil courts and magistrates merely bank with the treasury, remitting without detail their gross deposit receipts for credit in a personal ledger and making repayments by cheques on the treasury which are taken to debit of the same personal accounts. These personal ledgers and the corresponding accounts and returns must be kept by the Treasury Officers in the form prescribed for personal deposits, but quite separate from those of personal deposits proper; and they will be designated as civil court or criminal court deposits.

NOTE.—The Treasury Officer, in sending as his vouchers paid orders of the civil courts should attach them to the covering lists showing the number and amount of each.

(*b*) The object and effect of this arrangement is simply to relieve the Treasury Officers of responsibility for the *details* of the deposit transactions, not to abolish detailed record, but to confine it to the departmental office in which registers of receipts and payments must be kept up in the same form and be worked on the same principle, as above prescribed for the Treasury Officer's accounts of revenue deposits. The civil court or magistrate in this case is responsible for the monthly detailed returns to be despatched to the Comptroller (although the vouchers are sent by the Treasury Officer), for the quarterly certificate, and for the annual clearance registers and statement of lapses—Articles 219 to 225.

(*c*) The civil court or magistrate will incorporate with his own accounts and returns the deposit items of his subordinate courts. It may, however, be arranged that some subordinate courts should keep independent accounts and submit their returns direct to the Comptroller.

NOTE 1.—Each transaction of receipt or payment of civil and criminal court deposit must be initialled by,

(*a*) The judge or magistrate, or,

(*b*) in the case of Chief Court by a gazetted officer of the court.

NOTE 2.—The *plus* and *minus* memorandum of the balance of deposits should be stated by the judge or magistrate upon the register of receipts transmitted to the Comptroller.

(*d*) When the different civil courts of a district bank with the treasury, the Treasury Officer may, if it facilitates the comparison of the accounts, open a personal ledger account for each court, even though the deposit transactions of the subordinate courts be brought by a superior court in detail on its registers.

(*e*) To prevent disagreement between the deposit figures reported to the Comptroller by civil courts and by Treasury Officers, it is necessary to arrange that the former shall report only completed transactions. A civil court does not usually receive money, but

gives the intending depositor an order to the Treasury Officer to accept it; and though recording the issue of this order in a court register with sufficient detail, it will not bring the item on the deposit register till the Treasury Officer advises receipt. Similarly, it will ascertain from the treasury at the close of the month which of its payment warrants have been cashed, and detail at foot of its extract register of repayments, the warrants which are unpaid deducting their total from the total of the extract.

(*f*) The Treasury Officer will furnish the court with a daily advice list of the sums received and paid, or advise the receipts and payments in a pass book as may be laid down by the Comptroller.

1. When it is inconvenient for a depositor to proceed to the treasury with the court's order to lodge his deposit, it may be received by the court, and by it afterwards forwarded to the treasury. Courts in the same town with a treasury or sub-treasury should make remittances daily; if at a greater distance, they should remit frequently at fixed intervals. Similarly, when it is inconvenient for a claimant to proceed to the treasury there, to obtain repayment of a deposit, the judge may pay him in cash provided that there are in the court, funds sufficient, whether of current receipts or of the office permanent advance.

2. In these cases, however, the gross receipts and payments taking place at the court must be shown as remitted to and received from the treasury, and the payments be supported by the paid orders. If the receipts are in excess of the payments, the excess will be remitted in cash to the treasury; and if the payments are in excess of the receipts, the treasury will pay the excess to the court, which will thus recoup the permanent advance account. No permanent advance should be given and held apart specially for the repayment of deposits; the office permanent advance may be augmented sufficiently.

(*g*) When the list of lapses is made up by the judge or magistrate, notice of the amount must be sent to the Treasury Officer to enable him to deduct the amount in the personal ledger.

229. Detailed instructions regulating the practice of civil courts in the matter of receipt and payment of money in courts, are contained in Rule of Practice No. 158, dated 18th November 1920 issued by the Chief Court.

230. Judicial deposits will be paid into the treasury by the party concerned, who will present with the money, an order of the court in the marginally noted form. The Treasury Officer will enter the particulars in a deposit register similar to that in use for other deposits and will write a receipt across the aforesaid order returning it to the party for delivery to the court. In recording the transactions in the deposit registers, each receipt should be entered as a separate item, in the name of the party (not the Government officer) presenting

To

The Officer in charge of the Treasury

Sir,

Please receive from.....or bearer the sum of Rs....and credit the same under the head Judicial Deposits, granting a receipt on this memo, on account of Original Suit No. of 19 .

it and the entries in the column " Nature of Deposits " (this applies to revenue deposit also) should invariably be sufficiently clear to explain why the amounts are brought under deposits. Treasury Officers should invariably enter below the name of the court on the order of which the deposit is received, the name of the person on whose account it is received. The number and date of the order and of the suit should also be entered in the deposit register. If any of them are omitted in the court receipt order, the order should be returned to the party presenting it for getting the omission supplied by the court. The courts are not permitted to club together amounts tendered by different parties and deposit them as one item. When a repayment has to be made, the judge will by a cheque, direct the Treasury Officers to make payment to the proper party or parties. The cheque will be paid after credit is found in the judicial deposit register of the treasury and will be the Treasury Officer's voucher for the charge to judicial deposits.

NOTE 1.—The Treasury seal should invariably be affixed to acknowledgments given for moneys sent with receipt orders.

NOTE 2.—Cheques for sums exceeding rupees twenty granted to parties applying for refunds of civil court deposits should bear a receipt stamp unless the court drawing the cheque has endorsed a certificate of having taken a separate stamped receipt for the sum.

231. The judicial deposit transactions of the Munsiff's court at Kolar Gold Fields are conducted by the Branch of the Bank of Mysore at Oorgaum in accordance with the rules contained in Appendix XX. (*G. O. No. Fl.* 5418 21—*G. F.* 177-22-3, *dated* 30*th May* 1923 and *G. O. No. P.* 3420-2—Cts. 194-24-1, *dated* 9*th January* 1925.)

Personal Deposits.

232. No Personal Deposit Accounts can be opened in the treasuries, without the sanction of the Comptroller. The remittances to the treasuries are made without details and withdrawals are made only on cheques signed by the administrator. A pass book is maintained for each account, the entries therein being made by the treasury at short intervals and at the end of each month. For every Personal Deposit account opened at the treasury, the administrator should send to the Comptroller monthly a statement in Form 44 showing the opening balance, receipts, payments by cheques and closing balance, duly verified with the entries in the treasury Pass Book, before the 10thof the following month. The cause of difference, if any, between the treasury and the depositor's balances and the steps taken to reconcile them should be noted in the remarks column of the statement.

233. Petty items tendered by parties on account of batta to witnesses, postage, diet money to civil debtors, copyists' fee, etc., are received in cash by the nazir of civil courts and credited in the cash book and any amount in excess of his cash security is remitted to the treasury with a single receipt order without details to be credited to a separate head ' Personal Deposit Account '. These receipt orders will not give details, but only show the lump-sum sent for credit. The receiving court, however, should record and deal with these petty deposits with the same care and formality as others. It should enter all receipts and payments in detail in the cash book specially maintained for the purpose. From the cash book, daily totals would be carried into a register of the ledger form in which a daily balance would be struck ; monthly totals of receipts and of payments would be noted on the plus and minus memo submitted to the Comptroller in the form prescribed by the Chief Court and lapses periodically reported.

NOTE.—The detailed instructions regarding these petty deposits are prescribed by the Chief Court in communication with the Comptroller.

Other Deposits—Private Estates under Government Management.

234. Private estates are taken under Government management for one or other of the following purposes :—

(*a*) On account of loans granted to encumbered Jahgirdars.

(*b*) On behalf of Palace and Personal estate account holders and for other purposes (such as, for arrears of land revenue and at the request of Inamdars including Sirdars and other Ursu gentlemen).

235. The above transactions are separately classified in the Treasury under the two following heads :—

W. Deposits.

19. Other Deposits.

(*b*) Private estates under Government Management.

(i) For repayment of loans.

(ii) For other purposes.

236. The Treasury Officer sends with the monthly accounts a *plus and minus* memo showing the opening balances, the receipts and payments for the month and the closing balances under each of the two heads. A copy of the subsidiary register with chalans and vouchers should also be sent.

237. (*a*) The Deputy Commissioner who maintains the detailed accounts of estates under Government management for " Repayment of loans " and " Other purposes " sends to Comptroller duly verified with the treasury accounts, a monthly statement of transactions under each of the heads in Form 45 not later than the 20th of the month following that to which the statement relates.

(*b*) After retaining under the deposit head, the part of annual realizations from estates under Government management for repayment of loans (such as Excise Revenue, sale proceeds of estates,) for expenditure to be incurred on the estates, the balance is credited in the treasury accounts to the loan accounts of the Jahgirdars on the day on which the amounts are received (*G.* O. No. Fl. 2078 88—G. F. 92-19-14, dated 17th September 1920). At the end of each year and on receipt of the monthly statement for June, further sums, that are shown by the Deputy Commissioner as available for credit to the loan account out of the balance reserved for expenditure, are adjusted by the Comptroller. The amounts of interest due will first be adjusted and the balance to the principal.